

House Bill 782 (AS PASSED HOUSE AND SENATE)

By: Representative Allison of the 8th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Towns County ad valorem taxes for county
2 purposes in the amount of \$8,000.00 of the assessed value of the homestead for residents of
3 that county; to provide for definitions; to specify the terms and conditions of the exemption
4 and the procedures relating thereto; to provide for applicability; to provide for a referendum,
5 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 (a) As used in this Act, the term:

9 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
10 purposes levied by, for, or on behalf of Towns County, including, but not limited to, any
11 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

12 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
13 the O.C.G.A., as amended.

14 (b) Each resident of Towns County is granted an exemption on that person's homestead from
15 all Towns County ad valorem taxes for county purposes in the amount of \$8,000.00 of the
16 assessed value of that homestead. The value of that property in excess of such exempted
17 amount shall remain subject to taxation.

18 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
19 section unless such person or person's agent files an application with the tax commissioner
20 of Towns County, giving such information relative to receiving such exemption as will
21 enable the tax commissioner of Towns County to make a determination regarding the initial
22 and continuing eligibility of such person for such exemption. The tax commissioner of
23 Towns County shall provide application forms for this purpose.

24 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
25 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
26 as long as the person granted the homestead exemption under subsection (b) of this section

occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the tax commissioner of Towns County in the event that person for any reason becomes ineligible for such exemption.

(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county or independent school district ad valorem taxes for educational purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption granted by subsection (b) of this section shall be in addition to and not in lieu of any other homestead exemption applicable to Towns County ad valorem taxes for county purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2010.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Towns County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Towns County for approval or rejection. The election superintendent shall conduct that election on the first Tuesday after the first Monday in November of 2009 and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Towns County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which provides a homestead exemption from
Towns County ad valorem taxes for county purposes in the amount of
() NO \$8,000.00 of the assessed value of the homestead for residents of that
county?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2010. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Towns County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

62 **SECTION 3.**

63 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
64 its approval by the Governor or upon its becoming law without such approval.

65 **SECTION 4.**

66 All laws and parts of laws in conflict with this Act are repealed.